

# **ANNUAL FILINGS INSTRUCTIONS**

**CASINO CONTROL COMMISSION  
STATE OF NEW JERSEY**



**DIVISION OF FINANCIAL EVALUATION  
REPORTING MANUAL**

**CCC-340: SCHEDULE OF RECEIVABLES AND PATRONS' CHECKS**

**A. General Comments Regarding the Schedule of Receivables and Patrons' Checks**

1. The form is divided into two separate sections:
  - a. Accounts Receivable Balances - This section is an analysis of the amount reported on line 3(c) of the Balance Sheets, Form CCC-205 for the fourth quarter.
  - b. Undeposited Patrons' Checks Activity - This section is an analysis of activity related to patrons' checks.

**B. Preparation of the Schedule of Receivables and Patrons' Checks**

1. Accounts Receivable Balances
  - a. The column headings represent the following:

<u>Column</u>	<u>Description</u>
(c)	Except for lines 3, 8, and 9, this column is the account balance of the various receivable accounts, as of the end of the fourth quarter.
(d)	This column is the account balance of the various allowances for uncollectible receivables, as of the end of the fourth quarter.
(e)	The amount in this column is the net amount expected to be collected. The amount is computed by subtracting column (d) from column (c).

- b. The lines on the form are to be completed as described below:

<u>Line</u>	<u>Description</u>
1(c)	The balance in account 1210, and agrees with line 16(h)
2(c)	The balance in accounts 1215 and 1220
3(c)	The sum of lines 1(c) and 2(c)
3(d)	The balance in account 1230
4(c)	The balance in account 1240

<u>Line</u>	<u>Description</u>
4(d)	The balance in account 1250
5(c)	The balance in account 1260
6(c)	The sum of the balances in accounts 1270, 1271, and 1272
7(c)	The sum of the balances in accounts 1234, 1254, 1265 and 1280
8(c)	The sum of lines 5(c), 6(c), and 7(c)
8(d)	The sum of the balances in accounts 1236, 1256, and 1290
9(c)	The sum of lines 3(c), 4(c), and 8(c)
9(d)	The sum of lines 3(d), 4(d), and 8(d)
9(e)	The sum of lines 3(e), 4(e), and 8(e)

2. Undeposited Patrons' Checks Activity

The instructions under this heading relate only to the undeposited patrons' checks activity section of the form.

The lines on the form are to be completed as described below:

<u>Line</u>	<u>Description</u>
10	The balance in account 1210 as of the beginning of the year
11	The total amount of counter checks issued during the year, excluding counter checks issued through transactions relating to consolidations, partial redemptions, substitutions, and patrons' cash deposits. This should equal the total credit statistics reported for all quarters of the year on CCC-265, Quarterly Statistics.
12	The total amount of patrons' checks which were redeemed prior to deposit in the bank, excluding the unredeemed portion of counter checks redeemed through partial redemptions, and excluding checks redeemed through transactions relating to consolidations, substitutions, and patrons' cash deposits.
13	The net amount of checks paid or collected (deposits less items returned) through deposits in the bank
14	The total amount of checks returned by the bank as uncollected and transferred from account 1210 to 1215 or 1220
15	The net amount of any other activity recorded in account 1210 during the period
16	The balance in account 1210 as of the end of the period. (Line 16 equals the sum of lines 10 through 15 and should also agree with line 1(c).)

<u>Line</u>	<u>Description</u>
17	The amount of the patrons' checks included on line 16 which are being held by the licensee under the provisions of Section 101 of the Casino Control Act. This total can be obtained by reviewing the checks in the custody of the check cashier.
18	The balance in account 10-6600 as of the end of the fourth quarter.
19	The amount equal to dividing line 18 by line 11. The percentage is computed to the nearest one-hundredth of a percent and rounded to the nearest tenth of a percent.

**CCC-350: RECONCILIATION OF CASINO REVENUE**

**A. General Comments Regarding the Reconciliation of Casino Revenue**

The purpose of the Reconciliation of Casino Revenue (CCC-350) is to ensure that casino revenue reported on an annual basis on the Statements of Income (CCC-210) is consistent with gross revenue reported for the year ended December 31 for the comparable period on the Monthly Gross Revenue Tax Return (CCC-101).

**B. Preparation of the Reconciliation of Casino Revenue**

1. Enter on lines 1 through 4, the amounts from the applicable reports indicated.
2. On line 5, list the description and dollar amount for any other adjustments necessary to reconcile casino revenue reported on Form CCC-210, Line 1(c) to year-to-date total gross revenue reported on Form CCC-101, Line 25. An example of such an adjustment would be a revenue adjustment from multi-casino progressive linked slot machines.
3. Line 6 is the sum of lines 1 through 5. This total must agree with the year-to-date total gross revenue reported on CCC-101 (line 25) for the comparable period.

**CCC-360: REPORT ON PROFIT SHARING AGREEMENTS**

**A. General Comments Regarding the Report on Profit Sharing Agreements**

1. Pursuant to N.J.S.A. 5:12-104a(3), agreements between a casino licensee and its employees which provide for casino employee or casino key employee profit sharing shall be lawful if the agreement is in writing and filed with the Casino Control Commission prior to its effective date.
2. Pursuant to N.J.A.C. 19:43-8.3(e), by March 31 of each year, each casino licensee shall submit certain information regarding its profit sharing agreements to the Casino Control Commission and Division of Gaming Enforcement. Accordingly, Form CCC-360 shall be used to report the required profit sharing information.

**B. Preparation of the Report on Profit Sharing Agreements**

1. All dollar amounts are to be reported in whole dollars, without cents
2. For lines 1 through 14, enter the following information:

<u>Column</u>	<u>Description</u>
(a)	List each profit sharing agreement pursuant to <u>N.J.S.A.</u> 5:104a(3). Licensees may add more lines, if necessary, to accommodate more profit sharing agreements. If a licensee does not have profit sharing agreements, insert "None" on line 1(a) and \$0 on lines 1(b) and 1(c).
(b)	Enter the payments for each profit sharing agreement for the prior calendar year.
(c)	Enter the projected payments for each profit sharing agreement for the current calendar year.

3. The Total for all Profit Sharing Agreements on line 15(b) and (c) equals the sum of lines 1 through 14 for columns (b) and (c), respectively.
4. For each profit sharing agreement that had payments for the prior year, a supplemental schedule identifying the participants in the plan, their position, license number, and the total amount paid is to be submitted in accordance with N.J.A.C. 19:43-8.3(e)1.

**CCC-376: EMPLOYMENT AND PAYROLL REPORT**

**A. General comments regarding the Employment and Payroll Report**

1. As authorized by N.J.A.C. 19:45-1.6, Accounting and Internal Controls, the Casino Control Commission prescribes that Form CCC-376 shall be used by each casino licensee to report their annual employment and payroll statistics.
2. All references to accounts are those prescribed in the Uniform Chart of Accounts (Form CCC-910) adopted by the Casino Control Commission.

**B. Preparation of the Employment and Payroll Report**

Complete the form as follows:

<u>Column</u>	<u>Description</u>
(b)	Enter on lines 17 through 22 the names of all other departments in use.
(c)	This column shall include the number of all employees employed at the end of the year for each department listed in column (b). The number of employees reported should be consistent with that reported to the Commission's Licensing Division pursuant to <u>N.J.A.C. 19:43-9.3</u> . Individuals allocated to more than one department shall be counted in the department where they spend the greatest percentage of their time.
(d)	This column shall include the balance in account 5100 for each of the departments shown in column (b).
(e)	This column shall include the balance in account 5200 for each of the departments shown in column (b).
(f)	The sum of columns (d) and (e) for each line.

**CCC-505 TO CCC-545: ANNUAL FINANCIAL STABILITY FORECASTS**

**A. General comments regarding the Annual Financial Stability Forecasts**

1. In accordance with Section 84(a) of the Casino Control Act, each applicant for a casino license must produce information, documentation, and assurances concerning its financial background and resources as may be required to establish by clear and convincing evidence the financial stability, integrity and responsibility of the applicant. Accordingly, in order for the Casino Control Commission to evaluate the financial stability of each applicant on an ongoing basis, each casino operator must submit in accordance with the financial stability regulations contained in N.J.A.C. 19:43-4.4, an annual forecast by calendar quarters of their operating and financial performance for the upcoming calendar year. It is important to note that the requirements of N.J.A.C. 19:43-4.4 are not related to the forecast requirements in conjunction with a licensee's casino license renewal process or other financial transactions.
2. The Annual Financial Stability Forecasts shall present, to the best of management's knowledge and belief, the licensee's expected financial position, results of operations, and cash flows. The Annual Financial Stability Forecasts shall be based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take.
3. Pursuant to N.J.A.C. 19:43-4.4 the Casino Control Commission prescribes that the following financial stability forecast information be completed and filed by each licensee:
  - Forecasted Balance Sheets, Form CCC-505
  - Forecasted Statements of Income, Form CCC-510
  - Forecasted Statement of Gaming Revenues, Form CCC-515
  - Forecasted Statements of Cash Flows, Form CCC-535
  - Forecasted Statement of Capital and Maintenance Expenditures, Form CCC-545



**B. Preparation of the Annual Financial Stability Forecasts**

1. All dollar amounts in the forecasted financial statements, including parenthetical amounts, shall be rounded to the nearest thousand, with the last three digits being omitted.
2. Unless otherwise indicated in these instructions, the Forecasted Balance Sheets (CCC-505), Statements of Income (CCC-510), and Statements of Cash Flows (CCC-535) shall be prepared in the format and in accordance with the instructions used in preparing the Quarterly Report filed with the Casino Control Commission. Columns (c) through (f) of Form CCC-505 shall reflect the balance at the end of each quarter. Columns (c), (d), (e), and (f) of Forms CCC-510 and CCC-535 shall reflect the amounts for each quarter of the year; column (g) shall reflect the cumulative amounts for the year.
3. Forecasted Statement of Gaming Revenues (CCC-515)

The forecast for the licensee shall be completed as described below:

- (1) Columns (c) through (f):

<u>Lines</u>	<u>Description</u>
1-2	Enter management's forecasted estimates for the licensee's slot machine operations.
4	Enter management's forecasted estimates of revenue for the licensee's table and other games operations (including keno).
5	Enter management's forecasted estimates of drop for the table operations.
7	Enter management's forecasted estimates of poker revenue for the licensee's operations.
3, 6, 8	Enter management's forecasted estimates of the average number of slot machines, table games and poker tables expected to be in operation for each quarter for the licensee's operations. Include keno units in the number of table games expected to be in operation.
9	Enter management's forecasted estimates for the licensee's simulcasting operations.

<u>Lines</u>	<u>Description</u>
10	The total of lines 1, 4, 7, and 9. This total must agree with casino revenue on CCC-510, line 1 for each applicable quarter.
11	Enter management's forecasted casino square footage, exclusive of the square footage for simulcasting.
12	Enter management's forecasted casino square footage for the simulcasting operations.
(2)	Column (g):
1, 2, 4, 5 7, 9, 10	The sum of columns (c) through (f).
3, 6, 8 11, 12	The average of adding columns (c) through (f) and dividing this sum by four.

4. Forecasted Statement of Capital and Maintenance Expenditures (CCC-545)

- a. Pursuant to N.J.A.C. 19:43-4, capital and maintenance expenditures are defined as expense items related to the approved casino hotel which are incurred in connection with furniture, fixtures, equipment and facilities, and capitalized costs. This shall include acquisition, replacement, repairs, refurbishment, renovation, improvements, maintenance including public area housekeeping, and labor.
- b. The lines on the form shall be completed as described below:

<u>Lines</u>	<u>Description</u>
1	Capital Expenditures should equal the sum of all amounts representing the acquisition of property and equipment (related accounts 1700 through 1799, but excluding accounts 1701, 1702, 1740 and 1742 and amounts related to CRDA acquisitions). Land acquisitions that are not part of the approved casino facility should not be included.

Lines

Description

Columns (c), (d), and (e) - Enter on this line the actual capital expenditures for the three prior calendar years.

Columns (f) and (g) - Enter on this line the forecasted capital expenditures for the two upcoming calendar years.

Column (h) - The sum of columns (c) through (g).

2

Maintenance Expense totals should include applicable costs relating to property operation and maintenance department 92 on CCC-910) as well as allocable costs from other departments incurred in maintaining the facility.

Columns (c), (d), and (e) - Enter on this line the actual maintenance expense for the three prior calendar years.

Columns (f) and (g) - Enter on this line the forecasted maintenance expense for the two upcoming calendar years.

Column (h) - The sum of columns (c) through (g).

3

Total Payroll should include those costs related to labor expenses and associated benefits directly emanating from maintenance departments (engineering, property operations and facilities) and/or related functions. This should include applicable payroll and benefits from related accounts 92-5100 to 5500. However, expenses related to non-public areas (re: back of the house operations) should not be included.

Columns (c), (d), and (e) - Enter on this line the actual total payroll expense for the facilities department for the three prior calendar years.

Columns (f) and (g) - Enter on this line the forecasted total payroll expense for the facilities department for the two upcoming calendar years.

Column (h) - The sum of columns (c) through (g).

<u>Lines</u>	<u>Description</u>
4	<p>Public Area Housekeeping should include those expenses relating to general housekeeping and janitorial activities if calculated separately from maintenance and payroll totals. These should not include costs applicable to non-public areas.</p> <p>Columns (c), (d), and (e) - Enter on this line actual public area housekeeping expense for the three prior calendar years.</p> <p>Columns (f) and (g) - Enter on this line forecasted public area housekeeping expense for the two upcoming calendar years.</p> <p>Column (h) - The sum of columns (c) through (g).</p>
5, 6, 7	<p>Column (b) - Enter on these lines any other capital and maintenance expenditures categories not listed above. Eligibility under the financial stability regulations will be determined by the Commission on an individual basis.</p> <p>Columns (c), (d), and (e) are for the prior calendar years, while columns (f) and (g) are for the two upcoming calendar years.</p> <p>Column (h) - The sum of columns (c) through (g).</p>
8	<p>Columns (c) through (h) - The sum of lines 1 through 7 for each applicable column.</p>
9	<p>Columns (c), (d), (e) - Enter on this line actual net revenue reported for the three prior calendar years. These amounts must agree with line 7 of Form CCC-210 for the appropriate calendar years.</p> <p>Columns (f) and (g) - Enter on this line forecasted net revenue for the two upcoming calendar years. The amount in column (f) must agree with line 7(f) of Form CCC-510 for the corresponding forecast year.</p>

<u>Lines</u>	<u>Description</u>
	Column (h) - The sum of columns (c) through (g)
10	Columns (c) through (h) - The amount of line 8 divided by line 9, rounded to the nearest tenth of a percentage point.

**FILING THE ANNUAL REPORTS AND FINANCIAL STABILITY FORECASTS**

1. The Annual Filings Statement of Conformity, Accuracy and Compliance (CCC-590) shall be signed on the licensee's behalf by the chief executive officer, chief gaming executive, financial vice president, treasurer, or controller if the licensee is a corporation; by a general partner or the financial director if the licensee is a partnership; by the chief executive officer or chief gaming executive if the licensee is any other form of business association; or by the proprietor if the licensee is a sole proprietorship.
2. The Annual Reports and Financial Stability Forecasts shall be filed electronically with the Casino Control Commission and the Division of Gaming Enforcement at the following addresses:

For the Commission: [feu@ccc.state.nj.us](mailto:feu@ccc.state.nj.us)

For the DGE: [ofi@njdge.org](mailto:ofi@njdge.org)

3. In the event the Annual Reports and Financial Stability Forecasts cannot be e-mailed, the reports shall be hand delivered no later than 4:00 p.m. on March 31 following the end of the calendar year to the following addresses:

Casino Control Commission  
Division of Financial Evaluation  
Financial Evaluation Unit  
Tennessee Avenue and Boardwalk  
Arcade Building  
Atlantic City, New Jersey 08401

Department of Law and Public Safety  
Division of Gaming Enforcement  
Office of Financial Investigations  
140 East Front Street  
P.O. Box 047  
Trenton, New Jersey 08625